

Nutrition and WIC Services Management Evaluation Tool

Fiscal Management

Agency / Clinic: _____

Date of Review: _____

Reviewer(s): _____

For each review item, place a ✓ under the appropriate column (Yes, No, N/A). Check the N/A column to indicate the item is not applicable to the clinic or if the item was not reviewed. The column to the right should be used to clarify any No, N/A responses or to provide additional information.

Review Criteria	Yes	No	N/A	Comments
Fiscal Management Review				
1. Months Reviewed: _____				
2. Were affidavits received by the 20 th of the following month?				
3. Is the reporting month clearly marked on the affidavit?				
4. Is the type of affidavit clearly marked? (For example- initial, supplemental, or corrected)				
5. Does affidavit contain a signature and position title of the person signing the affidavit?				
6. Is the position title indicated for each position listed?				
7. Is the individual's name indicated for each position listed?				
8. Is the paid gross salary indicated for each position listed?				
9. Are total hours worked indicated for each position listed?				
10. Are total WIC hours worked indicated for each position listed?				
11. Is time period (4 weeks, 5 weeks, etc.) indicated for each position listed?				
12. Are Fringe benefits itemized by the total benefit and not by individuals?				
13. Are there time sheets included with the affidavit? If no...				
14. If the response to #13 is no, are time studies being completed and submitted to SA at least quarterly?				
15. Is time reported on time sheets and/or time studies accurate and reflect what is reported on affidavit?				
16. Are operating costs being itemized?				
17. Are indirect costs being reported on the affidavit?				
18. Is LA reporting Indirect Costs at approved rate?				

Review Criteria	Yes	No	N/A	Comments
19. What is the approved Indirect Cost rate? _____				
20. Is supporting documentation for all expenses claimed on affidavits accurate and being retained at the LA? This includes information received by a parent agency from sub-agencies.				
Equipment Purchases –				
21. Has the LA has received prior approval from SA for purchase of non-expendable property valued at \$500 or more? If yes, complete the remaining questions.				
22. Was the following information submitted to the SA in advance of purchase:				
a) A description of the item to be purchased, including brand name;				
b) The estimated cost of the item;				
c) Percentage of purchase price to be reimbursed with WIC funds;				
d) A justification for the purchase; and				
e) How many hours a week the equipment will be used for WIC purposes?				
23. Does LA have all records of approval from the SA for property purchased, on file?				
24. After purchasing the equipment, did LA include the following with its affidavit:				
a) Description of the item, including brand name;				
b) Actual cost of the item;				
c) Amount of WIC funds used;				
d) Serial number of the item;				
e) Copy of invoice; and				
f) Photocopy picture of item purchased?				